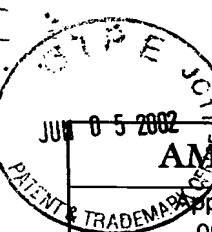


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AMENDMENT TRANSMITTAL LETTER

Docket No.
TESSERA 3.0-085 CONT DIV

PATENT & TRADEMARK OFFICE

Application No.
09/732,821Filing Date
December 8, 2000Examiner
A. ChamblissArt Unit
2814

Applicant(s): Joseph Fjelstad

Invention: METHODS FOR MANUFACTURING RESISTORS USING A SACRIFICIAL LAYER

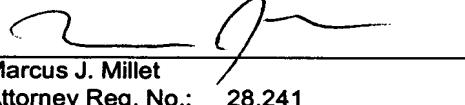
TO THE COMMISSIONER FOR PATENTS

Transmitted herewith is an amendment in the above-identified application.

The fee has been calculated and is transmitted as shown below.

CLAIMS AS AMENDED

	Claims Remaining After Amendment	Highest Number Previously Paid	Number Extra Claims Present	Rate	
Total Claims	48	- 48 =		x	0.00
Independent Claims	6	- 6 =		x	0.00
Multiple Dependent Claims (check if applicable) <input type="checkbox"/>					
Other fee (please specify):					
TOTAL ADDITIONAL FEE FOR THIS AMENDMENT:					0.00

 Large Entity Small Entity No additional fee is required for this amendment. Please charge Deposit Account No. _____ in the amount of \$ _____.
A duplicate copy of this sheet is enclosed. A check in the amount of \$ _____ to cover the filing fee is enclosed. The Commissioner is hereby authorized to charge and credit Deposit Account No. 12-1095
as described below. A duplicate copy of this sheet is enclosed. Credit any overpayment. Charge any additional filing or application processing fees required under 37 CFR 1.16 and 1.17.

 Marcus J. Millet
 Attorney Reg. No.: 28,241

Dated: May 14, 2002

 LERNER, DAVID, LITTBENBERG, KRUMHOLZ & MENTLIK, LLP
 600 South Avenue West
 Westfield, New Jersey 07090
 (908) 518-6450

I hereby certify that this correspondence is being deposited with the U.S. Postal Service with sufficient postage as First Class Mail, in an envelope addressed to: Commissioner for Patents, Washington, DC 20231, on the date shown below.

Dated: May 14, 2002

Signature:  (Marcus J. Millet)